



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

November 20, 2006

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of leasing or renting tangible personal property in the **City of Guntersville**, Alabama, and its police jurisdiction (located in Marshall County).

On October 16, 2006, the governing body of the City of Guntersville adopted Ordinance No. 926 levying a rental tax **effective December 1, 2006**, that will be administered by the Alabama Department of Revenue. Your first rental tax return filed with the Alabama Department of Revenue will be for the month of December 2006 and is due on or before January 22, 2007.

This ordinance levies a rental tax on the gross proceeds derived by the lessor from the renting or leasing of the following:

Rental Tax Rates:

Lease or rental of tangible personal property.....	4%
Lease or rental of automotive vehicles, truck trailers, semi-trailers and house trailers	2%
Lease or rental of linens and garments.....	4%

If rentals/leases are made to lessees outside the corporate limits of the City of Guntersville but within the police jurisdiction, the rates of tax are one-half of those stated above.

The Law requires that City of Guntersville rental tax be collected, reported and remitted in the same manner as the State rental tax. When you file and pay electronically, the City of Guntersville rental tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9344.

Please direct all questions regarding the City of Guntersville rental tax to this office:

Alabama Department of Revenue
Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531